

Lethbridge School Division



GS Lakie Middle School Presents ULTRA

2025-2026 Preliminary Budget



Prepared by the Division of Business and Operations
433, 15th Street South
Lethbridge, Alberta, Canada T1J 2Z4

For more information, visit our website at:
www.lethsd.ab.ca



Lethbridge School Division

2025-2026 Preliminary Budget

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Note the information presented in this document is summary information only.

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LETHBRIDGE SCHOOL DIVISION

BOARD OF TRUSTEES BELIEF STATEMENTS FOR PREPARATION OF THE 2025-2026 BUDGET

Lethbridge School Division is primarily funded by Alberta Education. The Board is legally obligated to create and approve the annual division budget and to fiscally manage the Division's funds in a responsible manner, ensuring that the educational needs of students are met within a balanced budget, as required by the *Education Act*.

Board Values:

Learning, Inclusion, Respect, Wellbeing, Leadership

- The Board believes the budget should be developed in the best interests of all students.
- The Board believes funds need to be allocated to promote equitable access to educational opportunities and resources for all students.
- The Board believes the budget shall provide for staffing to facilitate educational opportunities for all students.
- The Board believes in a budget process that is open and transparent.
- The Board believes education at the primary level is foundational to student success, and as such is a priority.
- The Board believes opportunities for student learning are achieved by allocating funds to specific centralized programs and services.
- The Board believes in providing targeted opportunities to further board priorities within schools.
- The Board believes in keeping Division and school levied fees as low as possible.
- The Board believes maintaining an uncommitted reserve is necessary for emergent and contingent situations.
- The Board believes in collaboration with municipalities, other boards, and community-based service agencies to effectively address the needs of all students which promotes the efficient use of public resources.

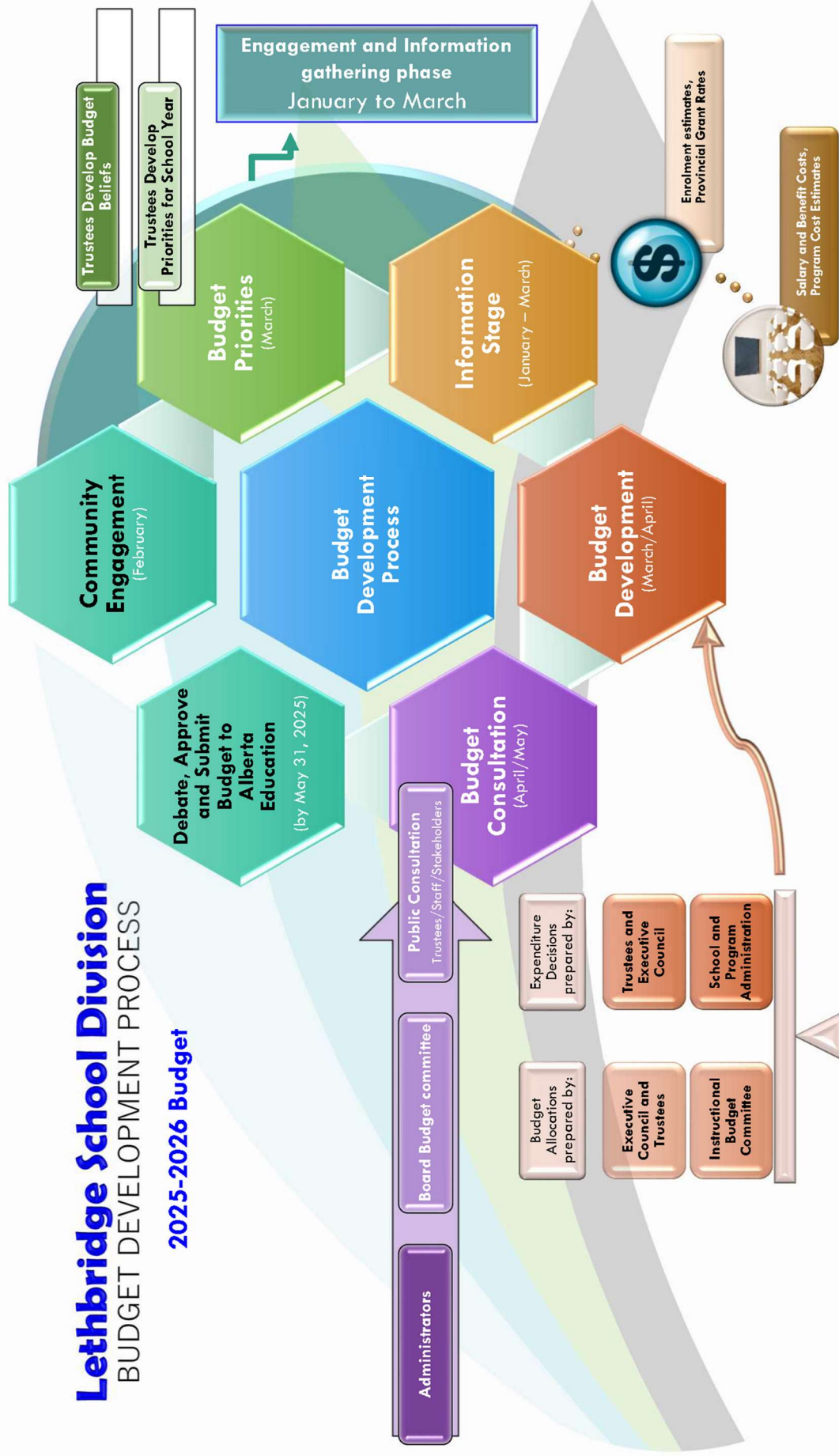
Board Priorities:

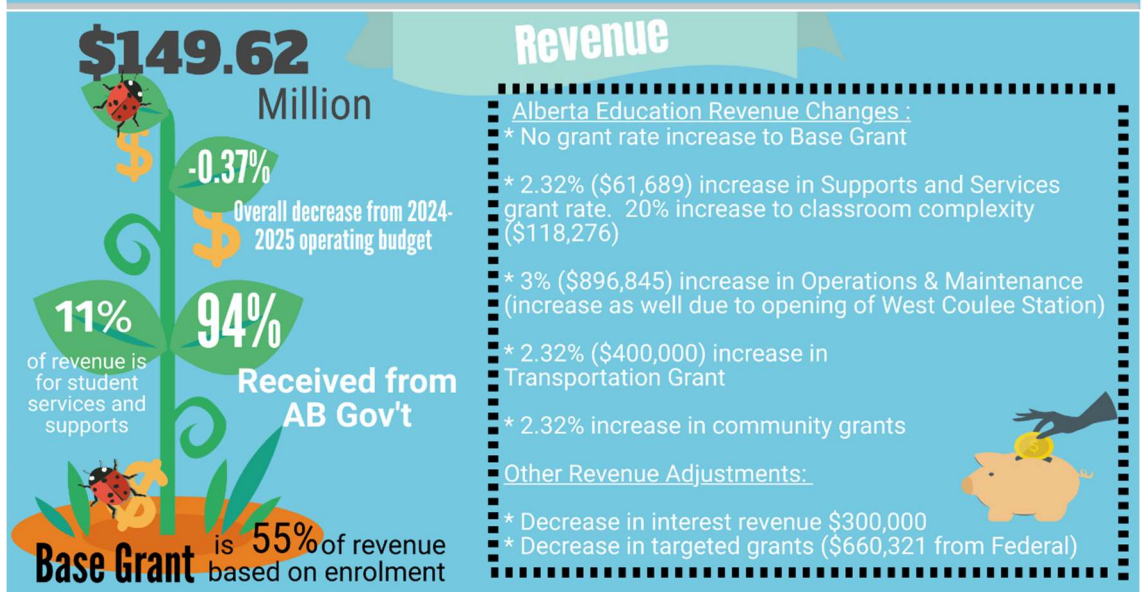
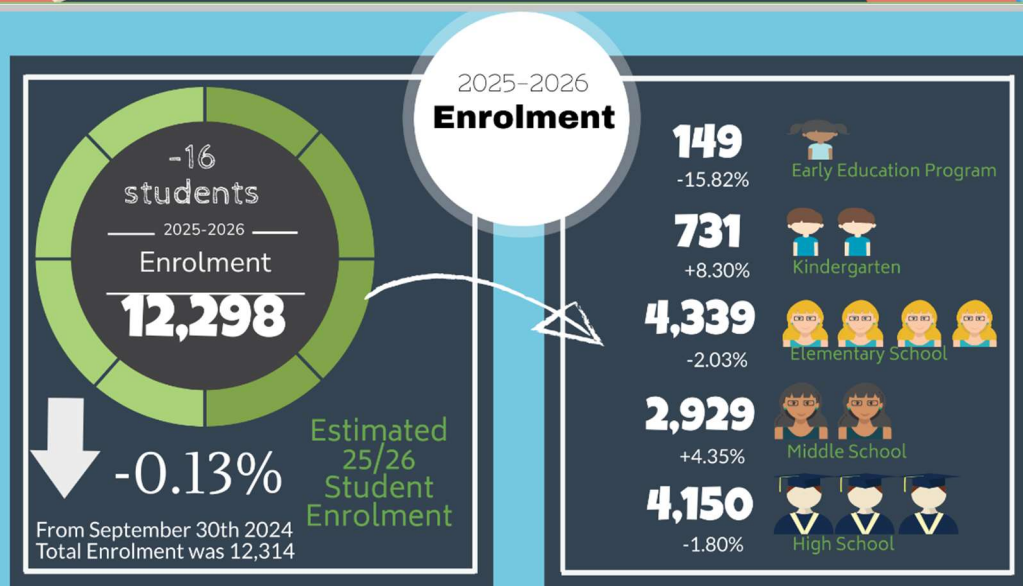
- **Growing Learners and Achievement**
 - **Leading Learning and Building Capacity**
 - **Supporting Learning and Wellbeing**

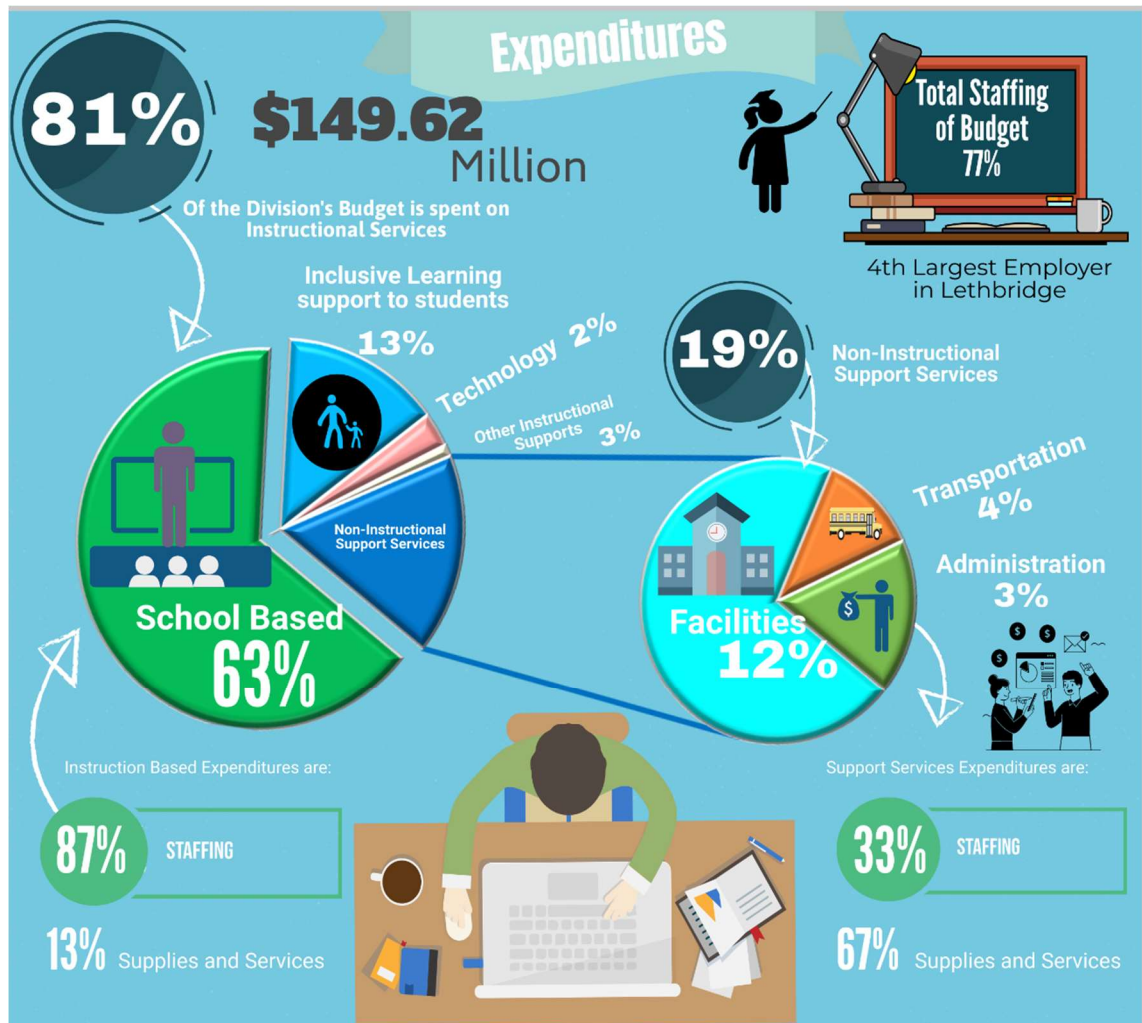
Lethbridge School Division

BUDGET DEVELOPMENT PROCESS

2025-2026 Budget







Lethbridge School Division

2025-2026 Preliminary Budget

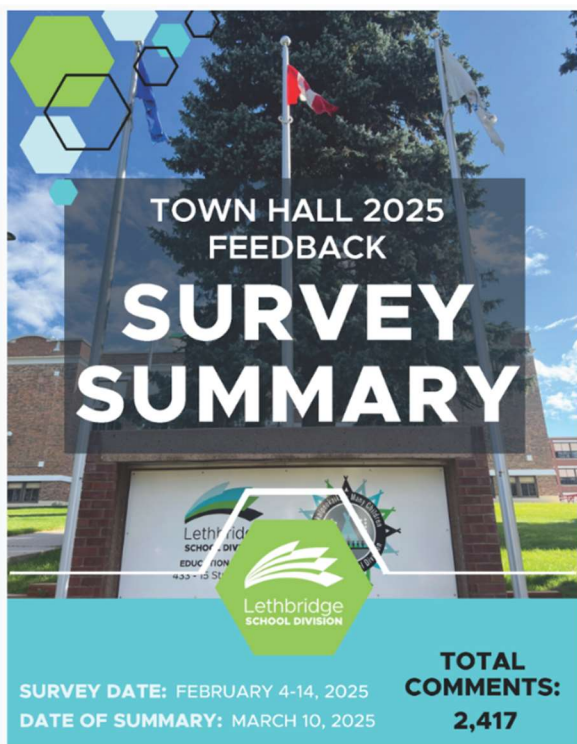
Executive Summary

Lethbridge School Division has a total operating budget of \$149.62 million and provides public education services to the citizens of the City of Lethbridge, Alberta, Canada.

The School Division was established in 1886 and proudly serves a community that has grown to over 111,400 residents. **Lethbridge School Division** serves approximately 12,298 students from early education (pre-school) to grade twelve. The Division provides high quality learning experiences for students through a broad range of educational programs in twenty-five (25) schools and four (4) institutional programs.

Division Priorities and Strategies

In February 2025, the Board of Trustees held a consultation session with the education stakeholders of the community. Through both in person and online responses, 2,417 submissions were received. This feedback was reviewed by both the Board of Trustees and Division administration and helped shape priorities for the 2025-2026 school year and beyond.



Areas of Discussion Included:

- *What aspects of your elementary, middle or high school learning experience are you most satisfied with and why?*
- *What aspects of your elementary, middle or high school learning experience are you least satisfied with and why?*
- *Specific questions were asked to parents/guardians/caregivers, students, staff and community members.*

The link to the survey summary can be found here:

<https://lethsdcommunityengagement.schoolsites.ca/survey-results/town-hall-2025-feedback-summary-report>

Division Budget Engagement Survey

In February 2025, the Division launched a survey to gain public feedback at the start of the 2025-2026 preliminary budget process. The survey focused on public education and the instructional portion of the Division's budget. Total responses received were 368 and more information can be found here: <https://lethsdcommunityengagement.schoolsites.ca/download/492934>



Areas of Discussion Included:

- *How familiar participants were with how Lethbridge School Division is funded.*
- *Given the budget concerns discussed, do you believe the Division is allocating instructional funds to best serve student needs? Why or why not?*
- *What approach should the Division be using in regard to its reserve balance.*
- *Ranking instructional priorities based on Alberta Education assurance domains.*

The five main themes that emerged throughout the survey were:

- Addressing classroom complexity
- Funding resources and allocations
- Support for teachers and staff
- Government and policy criticism
- Focus on student wellness and learning

The Division thanks everyone who took the time to fill out the budget survey. The results helped shape budgetary decisions being made for the 2025-2026 school year.

Division's Priorities:

Student Growth and Achievement
Teaching and Leading
Learning Supports

Division's Values:

Learning to inspire curiosity, creativity, critical thinking and ownership of learning in a culture of innovation.

Inclusion to create a safe and welcoming place where every person feels valued, respected, and can participate fully as a member of the community.

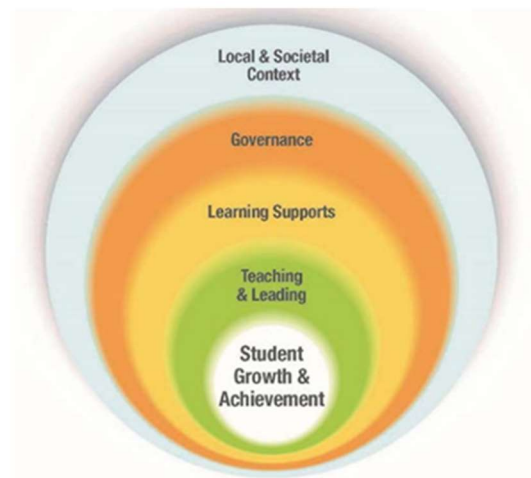
Well-Being to foster the physical, mental, and emotional wellness of every person in an optimal learning environment.

Respect to uphold a culture where every person treats each other with kindness, empathy and dignity.

Leadership to empower every person to be responsible, ethical and effective leaders in their communities.

The Board of Trustees used information from both public engagements to inform the belief statements for the development of the 2025-2026 preliminary budget and then the resources available are allocated with these priorities and values in mind.

Annually, **Lethbridge School Division** prepares an assurance plan to address the provincial assurance domains. The three main domains are discussed below.



Student Growth and Achievement

Student Growth and Achievement refers to the ongoing progress students make in their learning, relative to identified provincial learning outcomes and consistent with their needs, interests and aspirations. The domain's priorities include:

1. Foundational Learning
2. Diverse Learning Pathways
3. Effective Assessment
4. Indigenous Student Achievement

Teaching and Leading

Teaching and Leading refers to teachers and leaders analyzing the learning context; attending to local and societal considerations; and applying the appropriate knowledge and abilities to make decisions resulting in quality teaching, leading and optimum learning for all. The domain's priorities include:

1. Respond Effectively to Student Needs
2. Professional Growth
3. Communication and Collaboration

Learning Supports

Learning Supports refers to the mobilization of resources (including expertise, facilities, human and community services) required to demonstrate shared, system-wide responsibility for all children and students, and the application of these resources to ensure quality teaching and leading and optimum learning for all. The domain's priorities including:

1. Safe and Caring Culture
2. Equitable Learning Opportunities
3. Active, Healthy Students
4. Truth and Reconciliation



Meritorious Budget Award Program

[Lethbridge School Division](#) is pleased to participate in the Association of School Business Officials (ASBO) International Meritorious Budget Award Program (MBA) for presentation of the 2025-2026 budget. The Division received its first MBA for excellence in the presentation of the 2006-2007 budget and the nineteen (19) subsequent years up to and including the 2024-2025 budget. Once the budget is approved by the Board of Trustees, the Division develops the 2025-2026 comprehensive budget report for the public and for the submission to ASBO for consideration for the Meritorious Budget Award.

Budget Process

The Division's budget process involves stakeholders to ensure there is involvement in the development of the budget from start to final approval. The Division undertook a number of consultations with stakeholders to discuss the current fiscal situation and to develop expenditure priorities for the 2024-2025 budget. An in person Town Hall meeting was held in February 2025 involving parents, guardian, students, staff, and the community to discuss a variety of topics.

The feedback on these questions influenced the development of Board priorities. The Board of Trustees developed belief statements in April 2025 and set priorities which guided the development of the 2025-2026 budget. The budget process and policies used to develop the budget remained relatively consistent from the development of the 2024-2025 budget.

A public budget survey was conducted in February 2025 to help gather stakeholders' opinions on the Division's instructional budget.

Information on funding and expenditure estimates was gathered and then the budget was developed in consultation with senior administration, school and program administrators, and trustees. Stakeholders, including parents, guardians, staff members, administration and trustees, are invited to review the online presentation of the budget in May 2025 to discuss the significant challenges in developing a fiscally responsible budget, how it relates to the priorities and strategies developed, and to gather feedback on the draft budget. Stakeholders are then encouraged to provide written comments on the budget to the Board for consideration at the budget debate May 26th, 2025. After final approval by the Board, the budget is then submitted to Alberta Education as required under legislation. Under legislation, the budget is to be submitted to Alberta Education by May 31st each year.

There were no significant budget process or policy changes from the previous year.

This budget is called the "preliminary" budget version, although it is the legally adopted budget for purposes of meeting legislative requirements. The budget will be updated for actual known enrolments and other known changes as of September 30th, 2025.

Enrolment

[Lethbridge School Division](#) has 12,298 students projected to be enrolled in early education (pre-school) through Grade 12 in the 2025-2026 school year as compared to 12,314 in 2024-2025. This is a decrease of 16 students or -0.13% from the prior year count in September 2024. Larger groups are graduating and there are not the same number of students entering the Division in the lower grades is one of the main reasons for the decline. Historical data and other factors are used to help predict future enrolment. These enrolment numbers are based on estimates submitted to Alberta Education in December 2024 as well as projections completed in May 2025. Actual enrolment numbers for the 2025-2026 are then submitted on September 30th, 2025.

Pre-K, elementary, and high school are showing declines in enrolment, whereas kindergarten and middle schools are showing increases ranging from 4.35% to 8.30%.

Program	Actual				September 2025	Change	
	September 2021	September 2022	September 2023	September 2024			
Early Education	299	241	180	177	149	-28	-15.82%
Kindergarten	747	784	667	675	731	56	8.30%
Elementary (Grades 1 - 5)	4,279	4,398	4,467	4,429	4,339	-90	-2.03%
Middle School (Grades 6 - 8)	2,787	2,765	2,773	2,807	2,929	122	4.35%
High School (Grades 9 - 12)	3,568	3,769	4,142	4,226	4,150	-76	-1.80%
Total	11,680	11,957	12,229	12,314	12,298	-16	-0.13%
% Change		2.37%	2.27%	0.70%	-0.13%		

Enrolment fluctuations have a significant impact on future grant revenues as approximately 55% of the Division's funding is specifically for Base Instruction. For the last several years, the Division has been funded on a Weighted Moving Average (WMA) formula. This formula was as follows (funding for the 2024-2025 school year):

- 20% of the actual enrolment from the 2022-2023 school year
- 30% of the estimated enrolment from the 2023-2024 school year
- 50% of the projected enrolment from the 2024-2025 school year

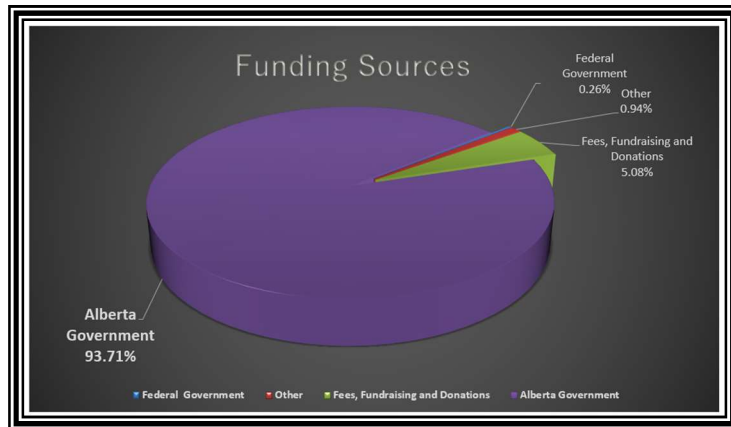
For the 2025-2026 school year, this funding formula has been changed. The Adjusted Enrolment Method (AEM) has been updated to the following:

- 30% of the estimated enrolment from the 2024-2025 school year
- 70% of the projected enrolment from the 2025-2026 school year

School Year	FTE	Weighting	AEM
2024-2025 Estimated FTE Enrolment	11,764.0	30%	3,529.2
2025-2026 Projected FTE Enrolment	11,858.0	70%	8,300.6
Adjusted Enrolment Method (AEM) FTE Enrolment			<u>11,830</u>

Provincially funded Full-Time Equivalents (FTE) enrolment is factored at 0.5 FTE for Early Education and KG programs

Funding Sources



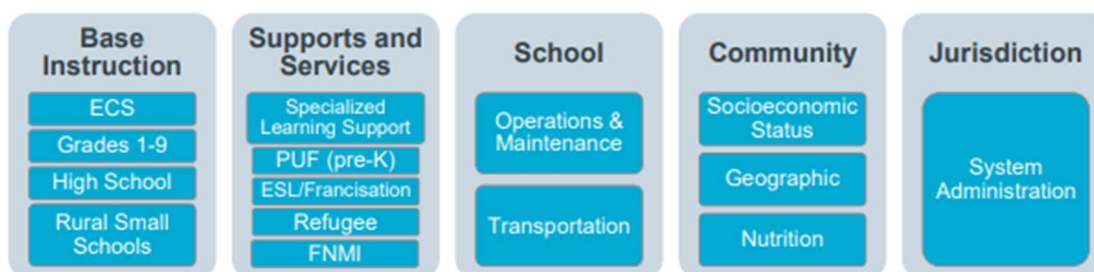
Lethbridge School Division is financially dependent on funding from the Province of Alberta. The School Division receives approximately 93.71% of its funding from the Provincial Government. The Division has control over other revenues such as school fees, school generated funds, outside grants, investment revenues, and one-time reserve funds, which comprise 6.28% of the Division's revenue.

Total budgeted revenues and allocations for 2025-2026 are \$149.62 million. Included in these revenues is \$23,927 of prior year's reserves. Total revenues and allocations for the Division have decreased by -0.51% over the operating budget for 2024-2025. This is due in part to the following:

- The Division has held back funds based on enrolment projections. If enrolment is met in the September 30th 2025 student count, the Division will be eligible for this funding. If not, this funding will need to be repaid to Alberta Education in the 2026-2027 school year. The Division has estimated a hold back and currently has not budgeted \$2 million dollars from Alberta Education.
- In 2024-2025, the Division had used over \$1.2 million in one-time reserve funds. In the last few years, Alberta Education has directed school divisions to use their reserves. In response to this mandate, to help maintain instructional programming and the need to balance the budget, the Division has used over \$7 million in reserves in the past three years. Reserve funds are now depleted.
- Targeted grants and external funding that was available in the 2024-2025 school year are no longer available in the 2025-2026 school year. This includes the mental health in wellness pilot program and Jordan's Principle (which covered the expenses for additional Educational Assistants).
- Due to lower interest rates and lower cash reserves, interest revenue is estimated to decrease by half to \$300,000 (had been \$600,000 in prior year and had all been used within instruction).

Revenues and Allocations	2025-2026 Preliminary Budget	2024-2025 Operating Budget	Variance from 2024-2025 Operating Budget	Change %	2024-2025 Preliminary Budget	Variance from 2024-2025 Preliminary Budget	Change %
Alberta Education - Base Instruction	\$81,895,381	\$82,698,102	(\$802,721)	-0.97%	\$83,201,135	(\$1,305,754)	-1.57%
Alberta Education - Services and Supports	\$17,183,036	\$17,121,347	\$61,689	0.36%	\$17,058,208	\$124,828	0.73%
Alberta Education - Schools/Facilities	\$19,421,015	\$17,325,419	\$2,095,596	12.10%	\$17,349,510	\$2,071,505	11.94%
Alberta Education - Community	\$3,584,404	\$3,613,485	(\$29,081)	-0.80%	\$3,622,281	(\$37,877)	-1.05%
Alberta Education - Jurisdiction	\$4,608,671	\$4,371,026	\$237,645	5.44%	\$4,371,026	\$237,645	5.44%
Projects/Contracts	\$506,515	\$810,261	(\$303,746)	-37.49%	\$426,786	\$79,729	18.68%
Other Provincial Revenue	\$507,892	\$729,951	(\$222,059)	-30.42%	\$727,846	(\$219,954)	-30.22%
Teacher Pension Costs	\$6,500,000	\$6,500,000	\$0	0.00%	\$6,500,000	\$0	0.00%
Federal Government Funding	\$388,944	\$1,049,265	(\$660,321)	-62.93%	\$845,396	(\$456,452)	-53.99%
Other Revenues	\$9,005,278	\$8,793,732	\$211,546	2.41%	\$8,771,719	\$233,559	2.66%
Capital and Debt Services	\$5,990,427	\$5,990,427	\$0	0.00%	\$5,990,427	\$0	0.00%
Total Operating Revenue	\$149,591,563	\$149,003,015	\$588,548	0.39%	\$148,864,334	\$727,229	0.49%
Prior Years Reserves (one-time funds) & Yearend Commitments	\$23,927	\$1,386,129	(\$1,362,202)	-98.27%	\$1,240,373	(\$1,216,446)	-98.07%
Total Revenue and Allocations	\$149,615,490	\$150,389,144	(\$773,654)	-0.51%	\$150,104,707	(\$489,217)	-0.33%

Alberta Education funding falls into 5 main targeted grants:



Alberta Education - Base Instruction – 54.74% of Division Revenues

As part of the Provincial Funding Framework, the Base Instruction funding is based on the Adjusted Enrolment Method (AEM) of funded full-time equivalent (FTE) student enrolment. The 2025-2026 AEM is calculated based the following:

- 30% of the estimated FTE enrolments of 2024-2025, and
- 70% of the projected FTE student enrolments for 2025-2026.

The Base Instruction grant is the largest grant the Division receives and is based on AEM enrolment amounts for ECS, Grades 1-9, High School and Outreach Programs. The AEM is set by Alberta Education for the 2025-2026 school year during the preliminary budget based on initial student enrolment projections. In September, the final student enrolment counts are updated but do not take account until the following budget year as part of estimated enrolments and as part of a prior year funding adjustment.

The Base Instruction grant rate did not increase from the prior school year as a result the Division's expenses paid for by this grant are outpacing the revenue the Division will receive.

Alberta Education – Services and Supports – 11.48% of Division Revenues

As part of the Provincial Funding Framework, the Services and Supports funding includes various grants to support the specialized learning needs and/or groups of students that may require additional supports, such as through the Specialized Learning Supports (both for Kindergarten and Grades 1 to 12), Program Unit Funding (PUF), Moderate Language Delay, English as an Additional Language (EAL), First Nations Metis and

Inuit Education, Refugee, Classroom Complexity and other Institutional Programs. Most of these grants also use the AEM funding to determine the funding levels.

For the 2025-2026 school year, the Services and Supports grant rate increased by 2.32% except for the classroom complexity grant rate (which increased 20%, or approximately \$118,000 for the Division).

Alberta Education – Schools/Facilities – 12.98% of Division Revenues

As part of the Provincial Funding Framework, the Schools/Facilities funding includes Operations and Maintenance funding, Transportation, and Infrastructure Maintenance and Renewal (IMR) funding. There was a \$2 million increase in the Operations and Maintenance grant for the 2025-2026 school year. The Operations and Maintenance grant rate received a 3% increase and funding is allocated in a combination of the AEM enrolment and the facility space utilization (which will increase for the 2025-2026 school year with the opening of West Coulee Station Elementary School). This grant increased by \$896,845.

School divisions apply for Capital Maintenance and Renewal (CMR) funding for specific projects. For 2025-2026, the Division will receive approximately \$1,941,000 in CMR funding. These funds are capital grants and not included in the operating budget. The CMR funding the Division will receive will continue to be used for the Victoria Park modernization project that started in the 2022-2023 school year.

Alberta Education has adjusted the distance requirements for transportation for the 2025-2026 school year. Eligible riders will change from 1.0 KM to 1.6 KM for grades K-6 and 2.0 KM for grades 7-12 will remain the same. The transportation grant rate increased 2.32% for the 2025-2026 school year and is increasing by \$1.1 million (\$740,000 of this has been received in the 2024-2025 school year due to the timing of the grant application).

A new grant that was introduced for the 2025-2026 school year was a school technology grant. This funding is to support school divisions in the areas of information technology and security. The Division received \$150,000 for this grant.

Alberta Education – Community – 2.40% of Division Revenues

As part of the Provincial Funding Framework, the Community funding is a category of provincial funding that includes various grants such as Socio-Economic, Geographic, and School Nutrition. These funding allocations are specific provincial allocations based on the Division's factors and indexes compared to the province and the respective funding allocations.

For the 2025-2026 budget, the school nutrition grant has increased by 2.32% for a total of \$306,448. The other two grants rates in this area (socio-economic status and geographic) each also increased by 2.32%. Both of these funds are used entirely within instruction.

Alberta Education – Jurisdiction – 3.08% of Division Revenues

As part of the Provincial Funding Framework, the Jurisdiction funding is specifically separated to identify the funding specifically for the board and system administration. Although this funding is based on a base allocation and AEM factors, the total grant is limited to a specific adjustment factor that reduces the funding to a specified portion of the Division's budget. For the 2025-2026 budget, the grant amount has increased by \$237,645.

Other Provincial Revenues:

Projects/Contracts – 0.34% of Division Revenues

Project/contract funding is for specific one-time targeted grants that have been provided for specific projects/contracts. For the 2025-2026 budget, two Alberta Education specific grants have been included, \$121,244 for new curriculum funding (all for staffing costs), and \$385,271 for a new mental health grant (being used in counselling).

Other Provincial Revenues – 0.34% of Division Revenues

Other provincial revenue includes the provincially funded Making Connections programs for Alberta Mental Health and the Family Resource Network.

Teacher Pension Costs – 4.34% of Division Revenues

To appropriately account for current year teacher pension costs that are paid by the province of Alberta on behalf of school boards, the Division is required to record teacher pension costs paid as part of total Division revenues along with the corresponding expenditure as part of certificated salaries and benefit costs.

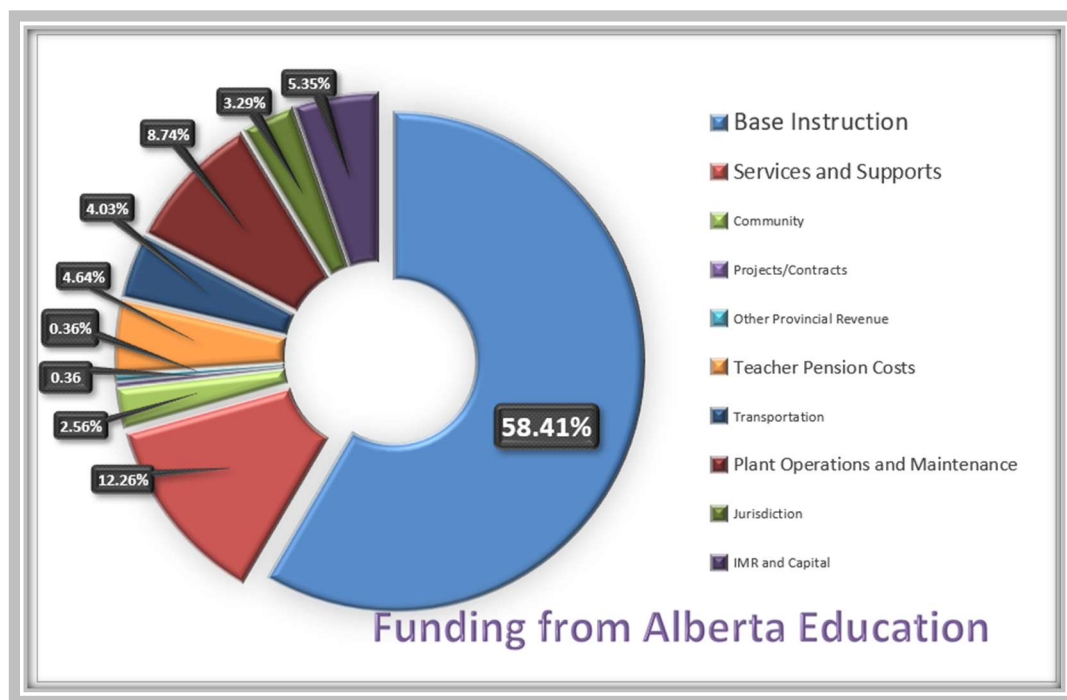
Provincial Revenue Estimates:

(Excluding reserves and other revenue sources)

Alberta Education Operating Grants
Operations and Maintenance
Transportation (note 1)
Capital and Debt Servicing
Infrastructure Maintenance Renewal (IMR)
Jurisdiction

Operating 2025-2026	Operating 2024-2025	Total Change	% Change
110,177,228	111,473,146	(\$1,295,918)	-1.16%
12,253,292	11,285,737	\$967,555	8.57%
5,650,723	4,505,181	\$1,145,542	25.43%
5,990,427	5,990,427	\$0	0.00%
1,517,000	1,534,501	(\$17,501)	-1.14%
4,608,671	4,371,026	\$237,645	5.44%
140,197,341	139,160,018	\$1,037,323	0.75%

Note 1: \$740,000 is an adjustment in year for the 2024-2025 operating budget



*Chart and percentages above are based on total Alberta Education funding (excludes other Division revenues)

Other Division Revenues:

Federal Government – 0.26% of Division Revenues

The revenues from the federal government relates to the funding received from Kainai Board of Education (KBE) for their students attending our Division.

Other Revenues – 6.02% of Division Revenues

Other revenues include donations, fees and fundraising related to school generated activities, optional course fees, early education fees, and international student tuition fees. Interest and rental revenue are also included in this area.

Capital Block – 4.00% of Division Revenues

The capital block funding relates to the capital allocation revenues recognized for the supported tangible capital assets.

Prior Year Reserves – 0.03% of Division Revenues

Prior year reserves are the amounts of one-time reserves used to address priority areas. All reserve usage for the 2025-2026 preliminary budget are within instruction.

Funding Allocations and Programs:

Funding is allocated to Division programs and services to ensure the programs meet the needs of the students and align with the Division's priorities. Based on the available revenue sources, funding is allocated to the Division major program areas. The following is a comparison of the available revenue sources:

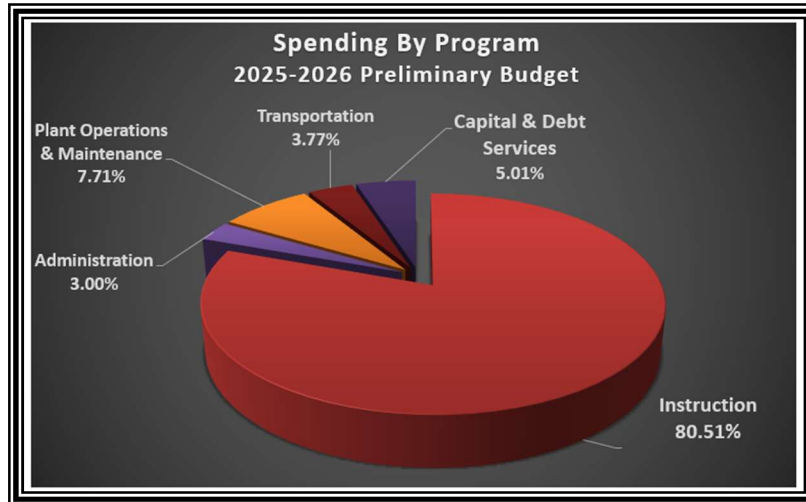
Revenues Sources	2025-2026 Preliminary Budget			2024-2025 Operating Budget			Variance from 2024-2025 Operating Budget			
	Operating Revenues	One-time Reserves	2025-2026 Preliminary Budget	Operating Revenues	One-time Reserves	2024-2025 Operating Budget	Operating Revenues	One-time Reserves	Variance from 2024-2025 Operating Budget	Change %
Alberta Government	\$140,197,341	\$0	\$140,197,341	\$139,160,018	\$0	\$139,160,018	\$1,037,323	\$0	\$1,037,323	0.75%
Fees, Fundraising and Donations	\$7,615,902	\$0	\$7,615,902	\$7,108,447	\$0	\$7,108,447	\$507,455	\$0	\$507,455	7.14%
Other Revenues	\$1,389,376	\$0	\$1,389,376	\$1,685,285	\$0	\$1,685,285	(\$295,909)	\$0	(\$295,909)	-17.56%
Federal Government	\$388,944	\$0	\$388,944	\$1,049,265	\$0	\$1,049,265	(\$660,321)	\$0	(\$660,321)	-62.93%
One-time Reserves & Yearend Commitments	\$0	\$23,927	\$23,927	\$0	\$1,386,129	\$1,386,129	\$0	(\$1,362,202)	(\$1,362,202)	-98.27%
Total Allocations	\$149,591,563	\$23,927	\$149,615,490	\$149,003,015	\$1,386,129	\$150,389,144	\$588,548	(\$1,362,202)	(\$773,654)	-0.51%

As shown above, there is a \$773,654 decrease in revenue from the 2024-2025 operating budget. Increases in Alberta Education (the majority of this is within transportation) and fees are being offset by decreases in other revenues (mainly decreased interest revenue from lower interest rates) and the decrease in the Federal Government is from no longer receiving Jordan's Principle funding (which had been received in 2024-2025).

Funding Allocations	2025-2026 Preliminary Budget			2024-2025 Operating Budget			Variance from 2024-2025 Operating Budget			
	Operating Revenues	One-time Reserves	2025-2026 Preliminary Budget	Operating Revenues	One-time Reserves	2024-2025 Operating Budget	Operating Revenues	One-time Reserves	Variance from 2024-2025 Operating Budget	Change %
Instruction	\$120,383,124	\$23,927	\$120,407,051	\$121,577,132	\$1,386,129	\$122,963,261	(\$1,194,008)	(\$1,362,202)	(\$2,556,210)	-2.08%
Administration	\$4,489,173	\$0	\$4,489,173	\$4,371,026	\$0	\$4,371,026	\$118,147	\$0	\$118,147	2.70%
Plant Operations and Maintenance	\$11,561,116	\$0	\$11,561,116	\$10,979,748	\$0	\$10,979,748	\$581,368	\$0	\$581,368	5.29%
Transportation (Note 1)	\$5,650,723	\$0	\$5,650,723	\$4,550,181	\$0	\$4,550,181	\$1,100,542	\$0	\$1,100,542	24.19%
Capital and Debt Services	\$7,507,427	\$0	\$7,507,427	\$7,524,928	\$0	\$7,524,928	(\$17,501)	\$0	(\$17,501)	-0.23%
Total Allocations	\$149,591,563	\$23,927	\$149,615,490	\$149,003,015	\$1,386,129	\$150,389,144	\$588,548	(\$1,362,202)	(\$773,654)	-0.51%

Note 1: \$740,000 is an adjustment in year for the 2024-2025 operating budget.

The five (5) major programs include Instruction, Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services. Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions that may be included in the funding. Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable.



The chart below compares spending by program of the 2025-2026 Preliminary Budget, the 2024-2025 Operating Budget, and with the 2024-2025 Preliminary Budget:

Spending by Program	2025-2026 Preliminary Budget	2024-2025 Operating Budget	Variance from 2024-2025 Operating Budget	Change %	2024-2025 Preliminary Budget	Variance from 2024-2025 Preliminary Budget	Change %
Instruction	\$120,407,051	\$122,963,261	(\$2,556,210)	-2.08%	\$122,678,824	(\$2,271,773)	-1.85%
Administration	\$4,489,173	\$4,371,026	\$118,147	2.70%	\$4,371,026	\$118,147	2.70%
Plant Operations and Maintenance	\$11,561,116	\$10,979,748	\$581,368	5.29%	\$10,979,748	\$581,368	5.29%
Transportation (Note 1)	\$5,650,723	\$4,550,181	\$1,100,542	24.19%	\$4,550,181	\$1,100,542	24.19%
Capital and Debt Services	\$7,507,427	\$7,524,928	(\$17,501)	-0.23%	\$7,524,928	(\$17,501)	-0.23%
Total Expenditures and Transfers	\$149,615,490	\$150,389,144	(\$773,654)	-0.51%	\$150,104,707	(\$489,217)	-0.33%

- Note 1: \$740,000 is an adjustment in year 2024-2025 operating budget.

Instruction Allocations – 80.51% of Division Spending

The Budget Allocation Model is a collaborative process through the Division's Instructional Budget Committee (IBC), which includes representatives from elementary, middle, and high schools as well as Division administration. This committee, through board priorities and consultation with our schools/groups within the Division, determines the best funding allocations for the instructional programs.

Instruction is the allocation to all schools (elementary, middle, and high), inclusive learning, technology and other instructional programs and services offered to provide educational opportunities to students within the Division. Some of the other instructional programs and services include Indigenous education, school generated funds (SGF), early learning, international students and other initiatives both within the Division and by Alberta Education (examples new curriculum funding and learning loss).

On the following page is a summary of key budget items under instruction and how they align with the Board Priorities, budget survey results and the Instructional Budget Committee priorities.

Budget Item	Board Priorities Informed by Town Hall & Strategic Planning	Budget Survey Feedback	Board Budget Beliefs
Inclusive Learning Supports - \$2.6 million of funding allocated from K-12 Base Grant to support services (Educational Assistants) - Learning Support Teachers maintained plus additional support added for West Coulee Station	Student Growth and Achievement Learning Supports	Funding Resources and Allocations Addressing Classroom Complexity	Classroom Supports Addressing Classroom Complexity
- Classroom Complexity grant (\$699,136 - increase from the prior year of 20%) - To be allocated to: Off Campus Alternative High School Program and Educational Assistants at the Elementary and Middle School level	Learning Supports	Addressing Classroom Complexity	Addressing Classroom Complexity Classroom Supports
- Maintaining counselling supports throughout the Division - Added counselling staffing supports for West Coulee Station	Learning Supports	Student Wellness	Maintain Wellness Supports
- Early Learning Programs (EEP, PUF and KG Severe) - Base Grant Supporting programs in addition to targeted PUF and KG Severe grant - Total of \$1 million from Base Grant to maintain programming	Student Growth and Achievement	Funding Resources and Allocations	Early Learning Intervention
- Continuation of Kindercare Pilot Program - 2 locations with funding from Base Grant (\$75,000) and Fee Estimates (\$54,000)	Student Growth and Achievement	Funding Resources and Allocations	Early Learning Intervention
- Maintained technology evergreening capital fund to ensure planned and equitable replacements of technology	Student Growth and Achievement	Funding Resources and Allocations	Equitable Learning Opportunities

The decrease in instructional expenses of 2.08% from September 2024 is a combination of the following:

- The Division's funding has not kept up with the continued cost increases. The Base grant which is 55% of the Division's funding did not receive a grant rate increase.
- In the past few years, Alberta Education has directed school divisions to use their reserves. In response to this mandate, to help maintain instructional programming and the need to balance the budget, the Division has used over \$7 million in reserves in the past three years. Reserve funds are now depleted.
- Targeted grants and external funding that was available in the 2024-2025 school year are no longer available in the 2025-2026 school year. This includes the mental health in wellness pilot program, and Jordan's Principle (which covered the expenses for additional Educational Assistants).
- Decisions were made with focusing on maintaining classroom supports as much as possible.

As a result of these budget constraints, difficult decisions are being made throughout the Division. Where possible, funds from other program areas have been transferred to instruction (discussed more below).

Administration Allocations – 3.00% of Division Spending

The allocation to Administration directly correlates to the specific provincial funding to the jurisdiction (covering Board and System Administration). Administration includes Board Governance, Business and Finance, Human Resources, Office of the Superintendent, and System Instructional Support.

This funding has increased by 2.70% or \$118,147 to help offset increased costs for salaries, and contracted services, in particular the cost of the 2025 Trustee election has increased significantly due to the costs associated with hand counting the ballots. **To assist in the instructional portion of the budget, \$119,500 was transferred from this area of the budget.**

Plant Operation and Maintenance (POM) – 7.71% of Division Spending

The allocation to Plant Operation and Maintenance (POM) directly correlates to the specific provincial funding within the schools/facilities. The Plant Operations and Maintenance activities relate to the Division's responsibility for the construction, operation, maintenance, safety and security of all school buildings.

This funding has increased by 5.30% or \$581,459 to help offset increased costs for salaries, building maintenance, insurance and joint use costs with the City of Lethbridge. As well, the costs associated with opening the new West Coulee Station elementary school scheduled to open in September 2025. **To assist in the instructional portion of the budget, \$200,000 was transferred from this area of the budget.**

Transportation – 3.77% of Division Spending

The allocation to the Transportation program directly correlates to the specific provincial funding within the schools/facilities (for Transportation). While the funding increased by \$1.1 million, there continues to be cost pressures in this area with increased bussing costs due to a 2% service contract increase, increased fuel charges, and additional buses being added. The Division is continuing to provide the coordination of transportation services for another school division so that both divisions can maximize the combined services (fee revenues for services). **This \$50,000 the Division receives for this fee for service has been transferred to the instructional portion of the budget**, as the transportation grant is targeted and cannot be allocated elsewhere in the budget.

The Transportation program relates to all activities of transporting students to, from and between schools. Funding is provided to transport students who live a driving distance of 1.6 kilometers or greater away from their boundary school (for K-6) or 2 kilometers away (grades 7-12).

Capital and Debt Services – 5.01% of Division Spending

The allocation to Capital and Debt Services directly correlates to the specific provincial funding for Infrastructure, Maintenance and Renewal (IMR) and the specific projected capital allocation revenues for the supported tangible capital assets. The Division currently does not have any long-term of debenture debt and there are no plans to incur any additional debt.

Capital and Debt Services includes the amortization of capital assets and the Infrastructure Maintenance Renewal Program (IMR). For the 2025-2026 school year, the Division saw a \$17,500 decrease in its IMR funding.

Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	\$81,034,876	\$741,799	\$0	\$0	\$0	\$81,776,675
Uncertificated Staffing	\$24,124,439	\$2,456,754	\$6,163,085	\$141,511	\$0	\$32,885,789
Contracted and General Services	\$3,534,477	\$1,140,812	\$2,399,560	\$5,446,612	\$0	\$12,521,461
Supplies	\$10,843,634	\$75,908	\$387,000	\$10,000	\$0	\$11,316,542
Utilities	\$0	\$42,600	\$2,611,471	\$0	\$0	\$2,654,071
Capital and Debt Services	\$0	\$0	\$0	\$0	\$7,507,427	\$7,507,427
Transfers - Contingency/Other	\$42,217	\$31,300	\$0	\$52,600	\$0	\$126,117
Total Operating Expenditures	\$119,579,643	\$4,489,173	\$11,561,116	\$5,650,723	\$7,507,427	\$148,788,082
Transfers - Reserve Allocations	\$827,408	\$0	\$0	\$0	\$0	\$827,408
Total Expenditures and Transfers	\$120,407,051	\$4,489,173	\$11,561,116	\$5,650,723	\$7,507,427	\$149,615,490

Expenditures by Object

Lethbridge School Division will spend approximately \$114.66 million on staffing, which is 77% of the Division's \$149.62 million budget.

The chart below compares the expenditures of the 2025-2026 Preliminary Budget, the 2024-2025 Operating Budget, and with the 2024-2025 Preliminary Budget:

Expenditures by Object	2025-2026 Preliminary Budget	2024-2025 Operating Budget	Variance from 2024-2025 Operating Budget	Change %	2024-2025 Preliminary Budget	Variance from 2024-2025 Preliminary Budget	Change %
Certificated Staffing	\$81,776,675	\$83,576,643	(\$1,799,968)	-2.15%	\$84,156,790	(\$2,380,115)	-2.83%
Uncertificated Staffing	\$32,885,789	\$31,873,278	\$1,012,511	3.18%	\$31,639,777	\$1,246,012	3.94%
Contracted and General Services	\$12,521,461	\$11,505,105	\$1,016,356	8.83%	\$11,241,843	\$1,279,618	11.38%
Supplies	\$11,316,542	\$11,942,018	(\$625,476)	-5.24%	\$11,592,176	(\$275,634)	-2.38%
Utilities	\$2,654,071	\$2,869,659	(\$215,588)	-7.51%	\$2,869,659	(\$215,588)	-7.51%
Capital and Debt Services	\$7,507,427	\$7,524,928	(\$17,501)	-0.23%	\$7,524,928	(\$17,501)	-0.23%
Transfers - Contingency/Other	\$126,117	\$236,671	(\$110,554)	-46.71%	\$218,692	(\$92,575)	-42.33%
Total Operating Expenditures	\$148,788,082	\$149,528,302	(\$740,220)	-0.50%	\$149,243,865	(\$455,783)	-0.31%
Transfers - Reserve Allocations	\$827,408	\$860,842	(\$33,434)	-3.88%	\$860,842	(\$33,434)	-3.88%
Total Expenditures and Transfers	\$149,615,490	\$150,389,144	(\$773,654)	-0.51%	\$150,104,707	(\$489,217)	-0.33%

Certificated Staffing – 54.66% of Division Spending

Approximately \$81.78 million is expended on teaching staff (certificated staffing), which includes all staff that hold a teaching certificate (i.e., classroom teachers, principals, directors and superintendents). There is an approximate \$1.80 million decrease (or -2.15%) to certificated staffing costs from the 2024-2025 operating budget. This decrease is due to adjustments for enrolment and due to provincial funding not keeping up with expenses. Average teacher costs are projected to increase 1.18% from 2024-2025 operating budget due to grid movement and benefit costs.

Uncertificated Staffing – 21.98% of Division Spending

Approximately \$32.89 million is spent on support staff (uncertificated staffing), which includes all other support staffing (i.e., educational assistants, administrative support/assistants, caretaking, maintenance, and other support staffing). Uncertificated staffing costs are expected to increase 3.18% or \$1 million in the 2025-2026 school year.

The Division settled current collective agreements with both CUPE 290 and CUPE 2843 during the 2024-2025 school year. Both agreements resulted in salary increases which have been reflected in the average salary costs for 2025-2026 as well as increased benefit costs and grid movement (if applicable).

Contracted and General Services – 8.37% of Division Spending

Contracted and General Services are expected to increase from 2024-2025 by \$1.02 million (or 8.83%). The majority of this increase is from higher contractor bussing costs over the prior year.

Supplies – 7.56% of Division Spending

Supplies are expected to decrease from 2024-2025 by \$625,476 (-5.24%). Efficiencies within this area were required given the tight budget constraints the Division currently finds itself in.

Utilities – 1.77% of Division Spending

Utilities are expected to decrease from 2024-2025 by \$215,588 (or -7.51%). The Division has entered into fixed contracts for the majority of its utility expenses although there are additional costs with the opening of West Coulee Station Elementary School, however there has been an elimination of the federal carbon tax which is offsetting some of these increases.

Capital and Debt Services – 5.02% of Division Spending

Capital and Debt Services expenses directly correlate to the revenue allocation which includes amortization, and the Infrastructure Maintenance and Renewal (IMR) grant for the 2025-2026 year. This area has decreased due to less IMR funding received (approximately \$17,000).

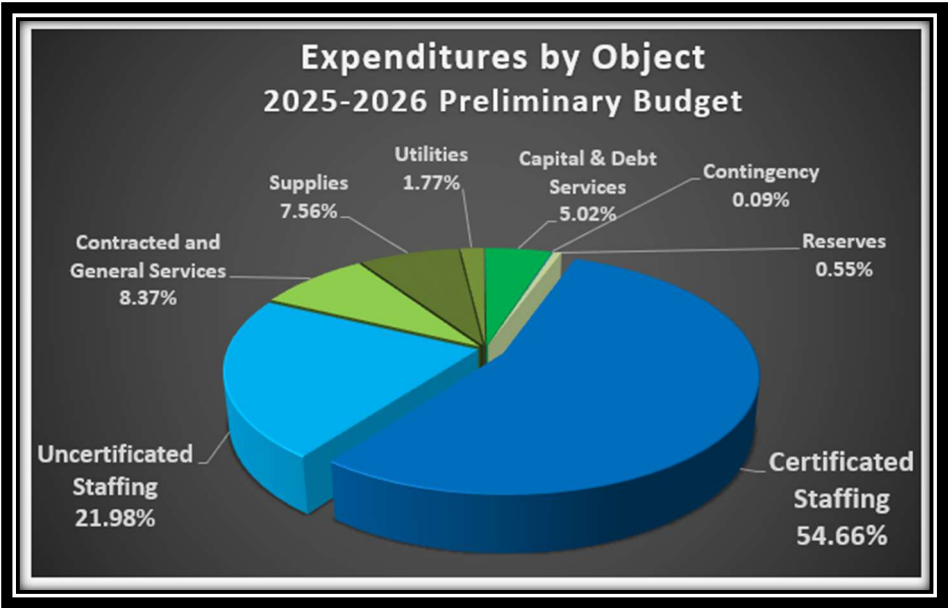
Transfers – Contingency/Other – 0.09% of Division Spending

Contingencies and Commitments are projected to be similar to the 2024-2025 operating budget.

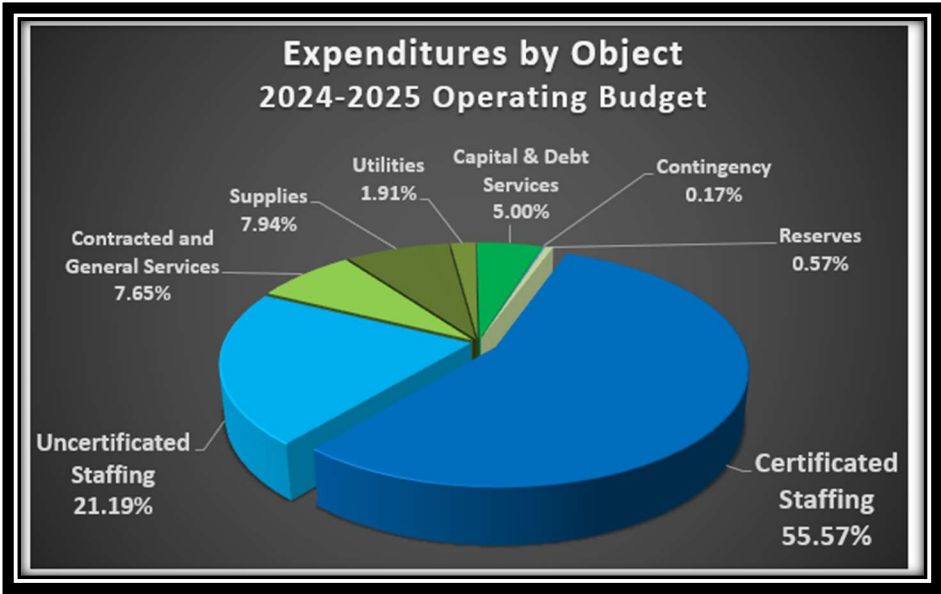
Transfers – Reserve Allocations – 0.55% of Division Spending

Reserve Allocations includes the operating funding to be set aside for future use, including the \$750,000 funding saved for the technology evergreening capital reserves (saved for future large evergreening cycles). The Division is able to obtain significant cost savings by replacing technology in large evergreening cycles (economies of scale) compared to replacing technology on an annual basis.

In 2022-2023, the cost was approximately \$11,658 to educate a full time equivalent (FTE) student in [Lethbridge School Division](#) as compared to the provincial average of all public school authorities of \$12,003 per FTE student (most recent provincial information available from 2022-2023). In 2023-2024 the cost was \$12,198 per FTE student. For 2024-2025, the cost is estimated to be \$12,542 for FTE student (will know once the yearend is completed) and for the 2025-2026 school year it is estimated to be \$12,565 per FTE student. The Board implements a responsible fiscal plan to ensure that resources entrusted to the Division are spent efficiently, effectively, and reflects the Board’s priorities to provide the best learning opportunities for [Lethbridge School Division](#) students.



Expenditures for the 2025-2026 budget are compared with budgeted expenditures from 2024-2025 to illustrate the similarity between the two years.



Financial Impact

In the past few years, Alberta Education has directed school divisions to use their reserves. The province declared a limit on reserves with a maximum Adjusted ASO of 3.20% at the end of August 31, 2024. This maximum was increased by the province to 6% for the end of August 31, 2025. In response to this mandate, to help maintain instructional programming and the need to balance the budget, the Division has used its reserves as noted in the chart below.

In accordance with Public Sector Accounting Standards (PSAS), the unspent school generated funds (SGF) is included in the Division's ASO. The "Adjusted ASO" excludes these unspent SGF funds which are held at the schools. The Adjusted ASO is typically reviewed and compared to expenditures to review the financial health of the Division.

	Actual	Actual	Actual	Projected	Projected
School Year	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Adjusted ASO ratio	5.29%	2.70%	2.45%	1.53%	1.53%

In budget 2024-2025, there was a total of \$1,231,492 reserves allocated with \$806,492 (or 65.49%) used for staffing and \$425,000 (or 34.51%) used for supplies (\$400,000 being used to outfit the new Garry Station elementary school for its opening in September 2025).

In budget 2025-2026, only \$23,926 has been allocated to be spent from reserves, and this is from school based reserves. The Division is not allowed to be under 1% per Alberta Education so the Division is trying to rebuild its reserve balance after its depletion over the last number of years due to maintaining programming with the funding gaps from the Weighted Moving Average.

The Division will need to monitor the ASO in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students, minding the reserves cap and the financial health of the Division. The amount of the ASO will be dependent on future financial resources from Alberta Education and expenditure decisions made by the Division.



Lakeview Elementary Benefits from Real Canadian Wholesale Club Donation

Human Resources

Division staffing has the greatest impact on the educational opportunities provided to students within [Lethbridge School Division](#) and consequently makes up 77% of the Division's budget. The Division will employ 642.13 full-time equivalent (FTE) teachers and 467.06 full-time equivalents (FTE) support staff in 2025-2026.



The Division spends 54% of the budget on teaching staff. The majority of the staffing is determined in the preliminary budget, however the Division has held back 3 FTE teaching positions which can be allocated in the fall budget once enrolment numbers are finalized. Decreases at all three levels are to adjust for both enrolment and funding constraints. The one increase within counselling is for staffing at West Coulee Station (the Learning Support Teacher (LST) position is within the elementary allocation). The three decreases of other certificated staffing are for central staff positions that have been eliminated (two were funded through targeted funding).

Teacher Staffing (Certificated):	Preliminary	Operating	FTE Change	% Change
	2025/2026	2024/2025		
Elementary Schools	279.10	293.55	(14.45)	(5.18%)
Middle Schools	121.55	131.28	(9.73)	(8.00%)
High Schools	191.48	196.53	(5.05)	(2.64%)
Inclusive Learning, Counselling and Early Learning	26.00	24.75	1.25	4.81%
Other Instructional (Plus Contingency)	14.00	11.00	3.00	21.43%
Classroom Teachers	632.13	657.11	(24.98)	(3.95%)
Other Certificated Staffing	10.00	13.00	(3.00)	(30.00%)
Total Teacher Staffing	642.13	670.11	(27.98)	(4.36%)

The Division spends 21% of the budget on support staff. The main decrease from the prior year is the elimination of the Jordan's Principle educational assistant (EA) positions as this funding is no longer available to the Division for the 2025-2026 school year. No changes in staffing have occurred within early learning, and Kindercare has reduced from three programs to two (due to enrolment) and the staffing change reflects this. Within inclusive learning, 4.2 FTE of educational assistants have been held in contingency to address any hot spots if needed once enrolment numbers are known in September 2025. The other support staffing are additional reductions that have been made throughout the Division through attrition (retirements or resignations) or elimination of positions due to funding constraints. They have been offset by the additional support staff that will be hired for the opening of West Coulee Station Elementary School.

Support Staffing (Uncertificated):	Preliminary	Operating	FTE Change
	2025/2026	2024/2025	
Grade 1 - Grade 12	193.47	197.58	-4.11
Grade 1 - Grade 12 (Contingency)	4.20	0.00	4.20
Kindercare Pilot	0.79	1.68	(0.90)
Specialized Learning Supports - Severe KG	17.20	17.20	0.00
Program Unit Funding (PUF)	16.72	16.72	0.00
Early Education Program (EEP)	4.00	4.00	0.00
Educational Assistants - Provincially Funded	236.37	237.18	(0.81)
Jordan's Principle (Externally Funded EA's)	0.00	12.47	(12.47)
Other Support Staffing	240.69	243.08	(2.39)
Total Support Staffing	477.06	492.73	(15.67)

Capital Plan

All new school facilities are funded from the Province of Alberta through Alberta Education in consultation with Alberta Infrastructure. Each year, school jurisdictions submit facility needs for the next three years and await funding and approval from the province.

The Division's comprehensive Three (3) Year Capital Plan (2025-2026 to 2027-2028) provides details on the Division's capital planning processes and priorities, reviews utilization, and provides details on the Division's plans for capital projects and modernizations. The Capital Plan is available to the public on the Division's website.

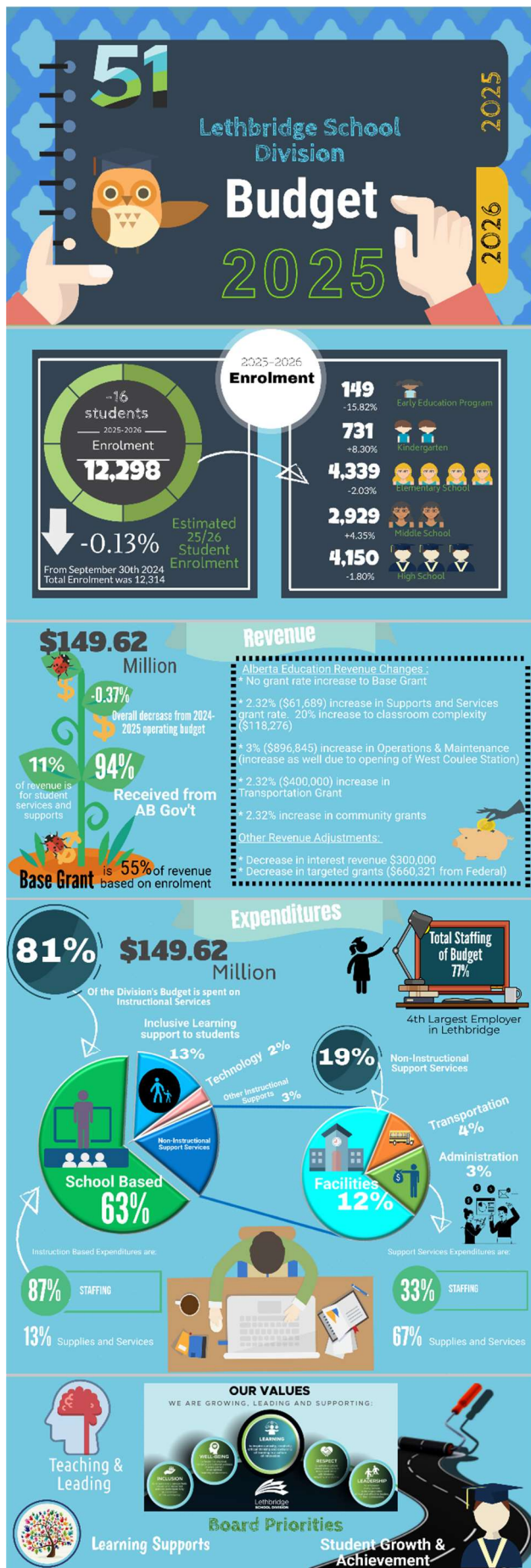
Construction continues on the new westside elementary school, West Coulee Station Elementary School that was announced as part of the provincial budget in 2021 has been underway since the summer of 2023. This new 900 student school will be opened for the 2025-2026 school year. It will be the Division's first two story elementary build since the 1950s when Senator Buchanan Elementary School and Westminster Elementary School were constructed.

Galbraith Elementary School, the Division's oldest school is currently in the design phase for modernization. Other capital funding announcements that have been made for Lethbridge School Division include approve planning funds for a new west Lethbridge elementary school and pre-planning funds for a feasibility study for Lethbridge Collegiate Institute to determine if a modernization or new school build will best serve students.

The Division's Capital Maintenance and Renewal (CMR) funding will be used to continue the upgrade of Victoria Park High School which has been approved by the Board of Trustees and Alberta Education. The update of Victoria Park will be done over a 3 to 4 year period in phases as CMR and IMR funding is available. The project will cost approximately \$8.5 million. Priority areas for the upgrade include ventilation, air conditioning, and accessibility to all learning spaces.



School Naming Ceremony for West Coulee Station Elementary School held in May 2024. The new elementary school will open for the 2025-2026 school year.



The elected Board of Trustees of [Lethbridge School Division](#) for the period October 2021 to October 2025:

Christine Light, Chair
Genny Steed, Vice Chair
Andrea Andreachuk
Tyler Demers
Kristina Larkin
Allison Purcell
Craig Whitehead

Senior administration for [Lethbridge School Division](#):

Mike Nightingale,
Superintendent

Morag Asquith,
Associate Superintendent, Instructional Services

Christine Lee,
Associate Superintendent, Business and Operations

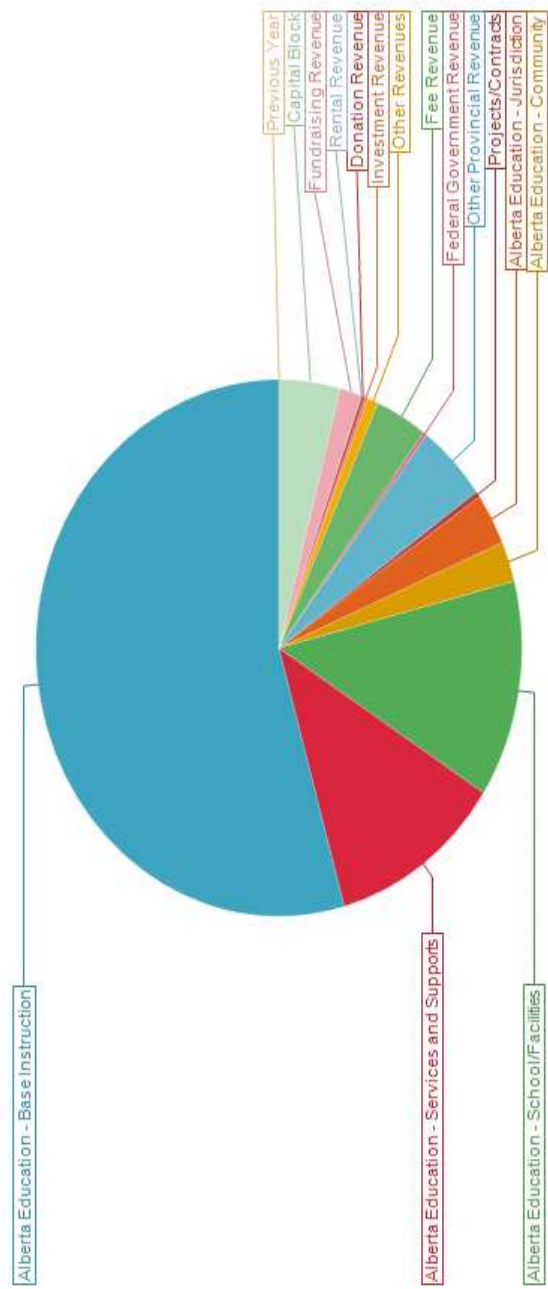
Robbie Charlebois,
Associate Superintendent, Human Resources

[Lethbridge School Division](#) prides itself on providing outstanding educational opportunities for the students of the City of Lethbridge and believes in its mission "Lethbridge School Division is inclusive, forward-thinking, and accountable for engaging students in quality learning experiences that develop strong foundations, innovative minds and responsible citizens". For further information about [Lethbridge School Division](#) view the Division's Three-Year Education Plan and Annual Education Results Report and the Audited Financial Statements on the Division's website at www.lethsd.ab.ca. The website is a great resource to provide further information about [Lethbridge School Division's](#) schools services, and resources.

Revenue Category Pie Chart

Lethbridge School Division
2025-2026 Preliminary Budget

Lethbridge School Division

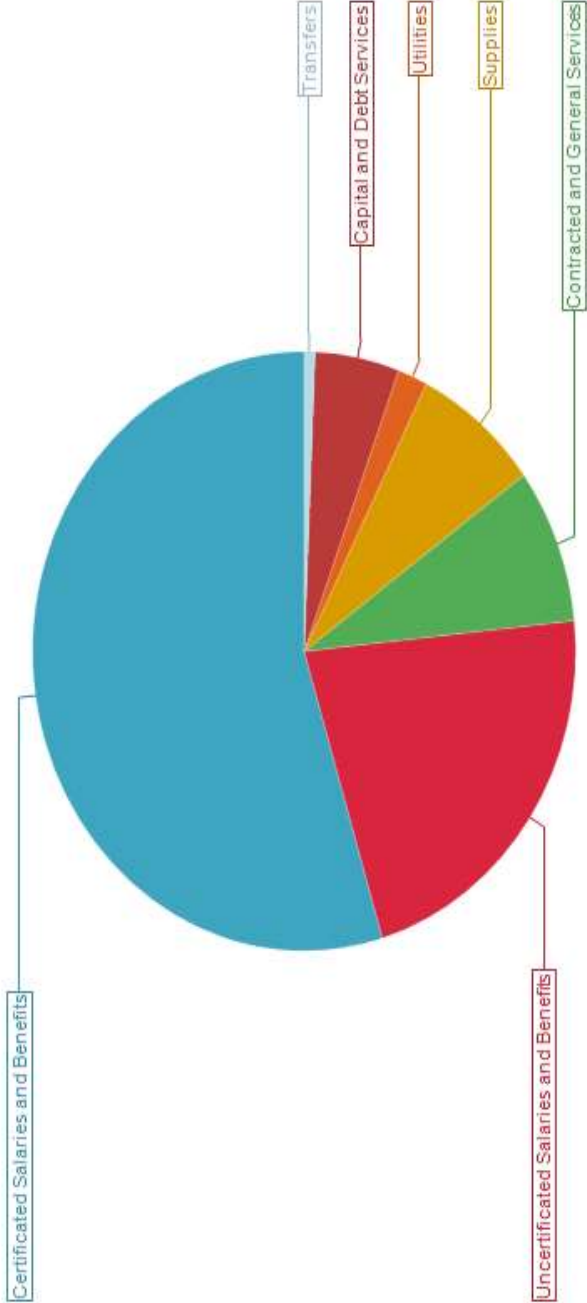


Category	Amount	Percentage
Alberta Education - Base Instruction	\$81,895,382	54%
Alberta Education - Services and Supports	\$17,183,036	12%
Alberta Education - School/Facilities	\$19,421,015	13%
Alberta Education - Community	\$3,584,404	2%
Alberta Education - Jurisdiction	\$4,608,671	3%
Projects/Contracts	\$506,515	0%
Other Provincial Revenue	\$7,007,892	5%
Federal Government Revenue	\$388,944	0%
Fee Revenue	\$5,139,980	3%
Other Revenues	\$1,016,994	1%
Investment Revenue	\$300,000	0%
Donation Revenue	\$368,000	0%
Rental Revenue	\$20,304	0%
Fundraising Revenue	\$2,160,000	1%
Capital Block	\$5,990,427	4%
Previous Year	\$23,926	0%
Total Revenue and Allocations to Budget Center	\$149,615,490	

Expenditures Category Pie Chart

Lethbridge School Division
2025-2026 Preliminary Budget

Lethbridge School Division



Category	Amount	Percentage
Certificated Salaries and Benefits	\$81,776,676	55%
Uncertificated Salaries and Benefits	\$32,885,789	22%
Contracted and General Services	\$12,521,461	8%
Supplies	\$11,316,542	8%
Utilities	\$2,654,071	2%
Capital and Debt Services	\$7,507,427	5%
Transfers	\$953,525	1%
Contracted and General Services	\$953,525	1%
Total Expenditures	\$149,615,490	

Overview - Revenue and Expenditures

Lethbridge School Division
2025-2026 Preliminary Budget

Lethbridge School Division

Revenue and Allocations to Budget Center

Alberta Education - Base Instruction	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Alberta Education - Base Instruction	\$81,895,382	\$82,698,102
% of Revenue and Allocations to Budget Center	54%	55%
Alberta Education - Services and Supports	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Alberta Education - Services and Supports	\$17,183,036	\$17,121,348
% of Revenue and Allocations to Budget Center	12%	11%
Alberta Education - School/Facilities	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Alberta Education - School/Facilities	\$19,421,015	\$17,325,419
% of Revenue and Allocations to Budget Center	13%	12%
Alberta Education - Community	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Alberta Education - Community	\$3,584,404	\$3,613,485
% of Revenue and Allocations to Budget Center	2%	2%
Alberta Education - Jurisdiction	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Alberta Education - Jurisdiction	\$4,608,671	\$4,371,026
% of Revenue and Allocations to Budget Center	3%	3%
Projects/Contracts	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Projects/Contracts	\$506,515	\$1,470,582
% of Revenue and Allocations to Budget Center	0%	1%
Other Provincial Revenue	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Other Provincial Revenue	\$7,007,892	\$7,229,951
% of Revenue and Allocations to Budget Center	5%	5%
Federal Government Revenue	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Federal Government Revenue	\$388,944	\$388,944
% of Revenue and Allocations to Budget Center	0%	0%
Fee Revenue	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Fee Revenue	\$5,139,980	\$4,631,982
% of Revenue and Allocations to Budget Center	3%	3%
Other Revenues	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Other Revenues	\$1,016,994	\$1,011,994
% of Revenue and Allocations to Budget Center	1%	1%
Investment Revenue	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Investment Revenue	\$300,000	\$601,453
% of Revenue and Allocations to Budget Center	0%	0%
Donation Revenue	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Donation Revenue	\$368,000	\$368,000
% of Revenue and Allocations to Budget Center	0%	0%
Rental Revenue	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Rental Revenue	\$20,304	\$20,304
% of Revenue and Allocations to Budget Center	0%	0%
Fundraising Revenue	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Fundraising Revenue	\$2,160,000	\$2,160,000
% of Revenue and Allocations to Budget Center	1%	1%

Capital Block	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Capital Block	\$5,990,427	\$5,990,427
% of Revenue and Allocations to Budget Center	4%	4%

Previous Year	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Previous Year	\$23,926	\$1,386,129
% of Revenue and Allocations to Budget Center	0%	1%

Total Revenue and Allocations to Budget Center	\$149,615,490	\$150,389,147
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Expenditures

Certificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Certificated Salaries and Benefits	\$81,776,676	\$83,576,643
% of Expenditures	55%	56%

Uncertificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Uncertificated Salaries and Benefits	\$32,885,789	\$31,860,738
% of Expenditures	22%	21%

Contracted and General Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Alberta Home and School AGM Registration Fees	\$9,200	\$9,200
Board Communications	\$2,000	\$8,000
Building Maintenance	\$723,694	\$715,910
Grounds Maintenance	\$103,719	\$93,719
Insurance/Bond Premium	\$1,105,050	\$1,085,800
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$79,082	\$79,275
Professional Learning	\$697,030	\$888,707
Auditor	\$47,500	\$41,500
Legal Services	\$40,000	\$30,000
Computer Services	\$240,100	\$227,000
Consultants	\$671,483	\$746,469
Election Expenses	\$131,400	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$25,549	\$28,199
Telephone	\$201,870	\$216,550
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing Costs	\$5,176,612	\$4,127,037
Bus Pass Purchases	\$200,000	\$164,380
Bussing - Field Trips	\$54,830	\$60,355
Equipment Repair	\$214,796	\$219,809
Building Rentals & Leases	\$15,000	\$15,000
Equipment Rental/Leases	\$51,235	\$60,835
Server Evergreen	\$70,000	\$70,000
Dues/Fees	\$366,690	\$343,985
ASBA Membership Fees	\$78,000	\$77,000
Membership Zone 6	\$3,000	\$3,000
Printing	\$352,782	\$339,282
Advertising	\$27,366	\$27,366
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$85,500	\$79,500
Miscellaneous Services	\$318,134	\$310,223
Joint Use Agreement - City of Lethbridge	\$280,000	\$260,000
Grant Transfer to Societies	\$464,600	\$464,600
Operational Health and Safety (OHS)	\$20,000	\$20,000
Employee Recognition	\$20,000	\$20,000
Technology Department Costs	\$23,501	\$23,501
Multimedia Infrastructure Repairs	\$5,000	\$5,000
Travel and Subsistence	\$101,993	\$114,507
Car Allowances	\$107,219	\$108,120
Co-curricular	\$55,118	\$55,118
Total Contracted and General Services	\$12,521,461	\$11,503,355
% of Expenditures	8%	8%

Supplies	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Services, Contracts and Supplies School Generated Activities	\$7,615,902	\$7,108,447
Special Events	\$1,500	\$1,500
Early Education Program	\$1,200	\$1,200
Supplies	\$2,301,509	\$3,262,158
Learning Commons	\$64,541	\$73,025
Computer Supplies and Software	\$759,959	\$772,526
Textbooks	\$122,909	\$132,794
Furniture and Equipment (Under \$5000)	\$227,031	\$237,929
Computer Purchases	\$221,991	\$212,091
Commitments from prior year	\$0	\$154,637
Prior Year Committed funds	\$0	\$154,637
Total Supplies	\$11,316,542	\$11,956,307
% of Expenditures	8%	8%

Utilities	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Electricity	\$1,776,012	\$1,726,600
Gas	\$685,000	\$950,000
Water and Sewer	\$193,059	\$193,059
Total Utilities	\$2,654,071	\$2,869,659
% of Expenditures	2%	2%

Capital and Debt Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Capital and Debt Services	\$7,507,427	\$7,524,928
% of Expenditures	5%	5%

Transfers	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Capital Purchases (Over \$5000)	\$776,000	\$809,438
Transfers to (-) / from other sites (+)	\$0	\$0
Reserves	\$51,408	\$51,408
Contingency (Unallocated Expense)	\$126,117	\$236,672
Total Transfers	\$953,525	\$1,097,518
% of Expenditures	1%	1%

Total Expenditures	\$149,615,490	\$150,389,147
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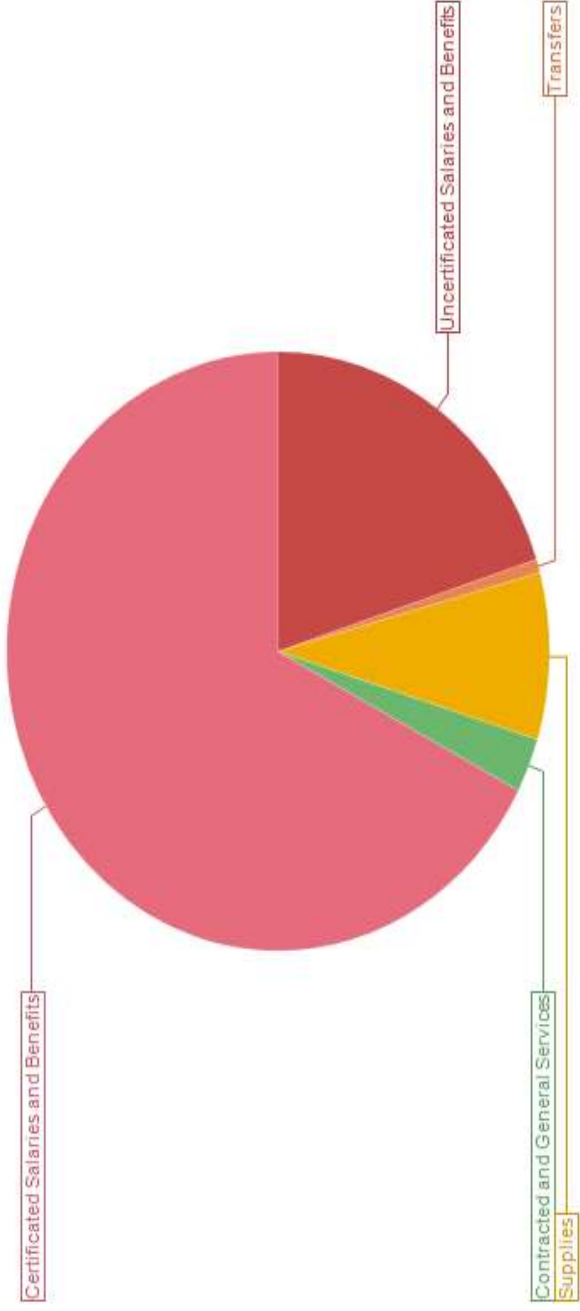
Summary

	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Revenues and Allocations To Budget	\$149,615,490	\$150,389,147
Total Expenditures	\$149,615,490	\$150,389,147
Variance	\$0	\$0

Instruction

Lethbridge School Division
2025-2026 Preliminary Budget

Total Instruction



Category	Amount	Percentage
Certificated Salaries and Benefits	\$81,034,878	67%
Contracted and General Services	\$3,540,176	3%
Supplies	\$10,843,634	9%
Transfers	\$869,625	1%
Uncertificated Salaries and Benefits	\$24,118,739	20%
Total Expenditures	\$120,407,051	

Instruction

Lethbridge School Division
2025-2026 Preliminary Budget

Total Instruction

Revenue and Allocations to Budget Center

Basic Program Allocation	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Basic Program Allocation	\$120,407,050	\$122,963,354
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$120,407,050	\$122,963,354
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Expenditures

Certificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Certificated Salaries and Benefits	\$81,034,878	\$82,821,710
% of Expenditures	67%	67%

Uncertificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Uncertificated Salaries and Benefits	\$24,118,739	\$23,805,612
% of Expenditures	20%	19%

Contracted and General Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Building Maintenance	\$166,475	\$186,691
Insurance/Bond Premium	\$159,700	\$173,500
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$79,082	\$79,275
Professional Learning	\$640,698	\$820,375
Consultants	\$550,883	\$630,669
Postage	\$20,400	\$23,050
Telephone	\$124,370	\$129,050
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bus Pass Purchases	\$0	\$4,380
Bussing - Field Trips	\$54,830	\$60,355
Equipment Repair	\$110,696	\$115,709
Building Rentals & Leases	\$15,000	\$15,000
Equipment Rental/Leases	\$26,235	\$35,835
Server Evergreen	\$70,000	\$70,000
Dues/Fees	\$303,190	\$280,485
Printing	\$325,782	\$312,282
Advertising	\$2,366	\$2,366
Banquets and Lunches	\$28,000	\$27,000
Miscellaneous Services	\$313,134	\$305,223
Technology Department Costs	\$23,501	\$23,501
Multimedia Infrastructure Repairs	\$5,000	\$5,000
Travel and Subsistence	\$39,449	\$39,463
Car Allowances	\$80,579	\$81,480
Co-curricular	\$55,118	\$55,118
Total Contracted and General Services	\$3,540,176	\$3,821,495
% of Expenditures	3%	3%

Supplies	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Services, Contracts and Supplies School Generated Activities	\$7,615,902	\$7,108,447
Special Events	\$1,500	\$1,500
Early Education Program	\$1,200	\$1,200
Supplies	\$1,936,601	\$2,914,771
Learning Commons	\$64,541	\$73,025
Computer Supplies and Software	\$699,959	\$712,526
Textbooks	\$122,909	\$132,794
Furniture and Equipment (Under \$5000)	\$199,031	\$209,929
Computer Purchases	\$201,991	\$192,091
Commitments from prior year	\$0	\$154,637
Prior Year Committed funds	\$0	\$154,637
Total Supplies	\$10,843,634	\$11,500,920
% of Expenditures	9%	9%

Transfers	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Capital Purchases (Over \$5000)	\$776,000	\$809,438
Transfers to (-) / from other sites (+)	(\$83,900)	(\$83,900)
Reserves	\$51,408	\$51,408
Contingency (Unallocated Expense)	\$126,117	\$236,672
Total Transfers	\$869,625	\$1,013,618
% of Expenditures	1%	1%

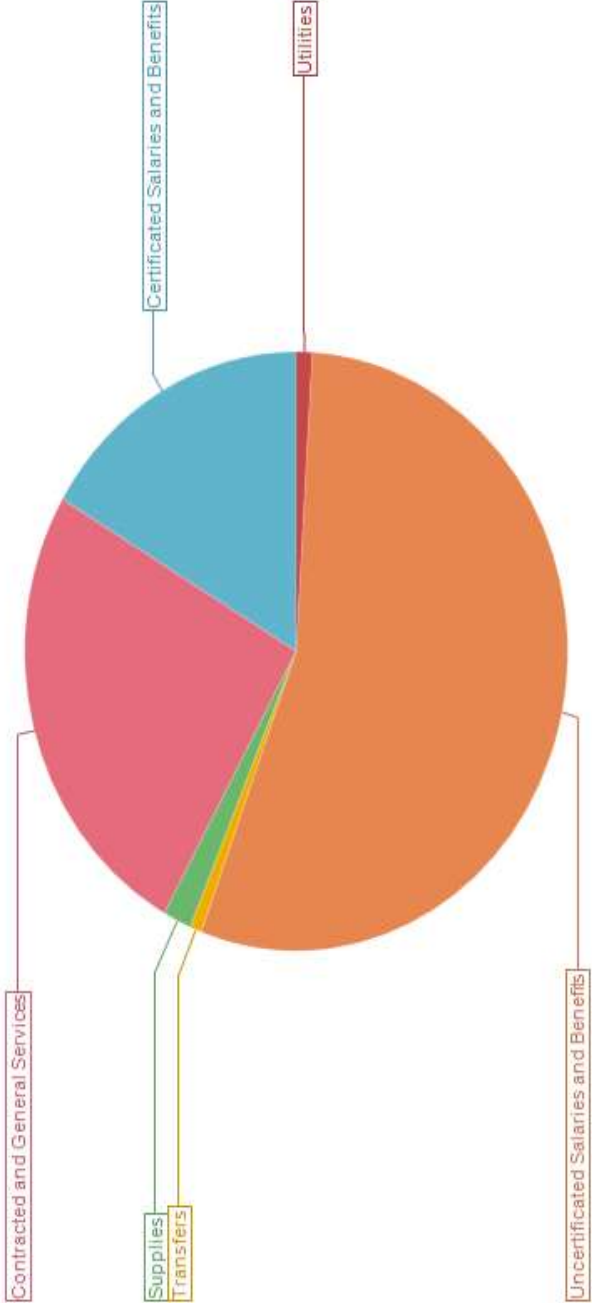
Total Expenditures	\$120,407,050	\$122,963,354
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Summary		
	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Revenues and Allocations To Budget	\$120,407,050	\$122,963,354
Total Expenditures	\$120,407,050	\$122,963,354
Variance	\$0	\$0

Administration

Lethbridge School Division
2025-2026 Preliminary Budget

Total Administration



Category	Amount	Percentage
Certificated Salaries and Benefits	\$741,799	17%
Contracted and General Services	\$1,140,813	25%
Supplies	\$75,908	2%
Transfers	\$31,300	1%
Uncertificated Salaries and Benefits	\$2,456,754	55%
Utilities	\$42,600	1%
Total Expenditures	\$4,489,173	

Administration

Lethbridge School Division
2025-2026 Preliminary Budget

Total Administration

Revenue and Allocations to Budget Center

Basic Program Allocation	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Basic Program Allocation	\$4,489,173	\$4,371,026
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$4,489,173	\$4,371,026
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Expenditures

Certificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Certificated Salaries and Benefits	\$741,799	\$754,933
% of Expenditures	17%	17%

Uncertificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Uncertificated Salaries and Benefits	\$2,456,754	\$2,417,716
% of Expenditures	55%	55%

Contracted and General Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
ASBA Conference Registration Costs	\$9,200	\$9,200
Board Communications	\$8,000	\$8,000
Building Maintenance	\$20,000	\$20,000
Insurance/Bond Premium	\$134,500	\$148,450
Professional Learning	\$34,500	\$49,500
Auditor	\$47,500	\$41,500
Legal Services	\$40,000	\$30,000
Computer Services	\$240,100	\$227,000
Consultants	\$60,800	\$60,800
Election Expenses	\$131,400	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$5,149	\$5,149
Telephone	\$18,000	\$28,000
Equipment Repair	\$5,000	\$5,000
Equipment Rental/Leases	\$25,000	\$25,000
Dues/Fees	\$61,500	\$61,500
ASBA Membership Fees	\$78,000	\$77,000
Membership Zone 6	\$3,000	\$3,000
Printing	\$27,000	\$27,000
Advertising	\$25,000	\$25,000
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$62,000	\$50,000
Miscellaneous Services	\$3,000	\$3,000
Employee Recognition	\$20,000	\$20,000
Travel and Subsistence	\$52,804	\$67,804
Car Allowances	\$22,640	\$22,640
Total Contracted and General Services	\$1,140,813	\$1,033,263
% of Expenditures	25%	24%

Supplies	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Supplies	\$49,908	\$55,213
Furniture and Equipment (Under \$5000)	\$16,000	\$16,000
Computer Purchases	\$10,000	\$10,000
Total Supplies	\$75,908	\$81,213
% of Expenditures	2%	2%

Utilities	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Electricity	\$30,000	\$20,000
Gas	\$10,000	\$30,000
Water and Sewer	\$2,600	\$2,600
Total Utilities	\$42,600	\$52,600
% of Expenditures	1%	1%

Transfers	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Transfers to (-) / from other sites (+)	\$31,300	\$31,300
Total Transfers	\$31,300	\$31,300
% of Expenditures	1%	1%

Total Expenditures	\$4,489,173	\$4,371,026
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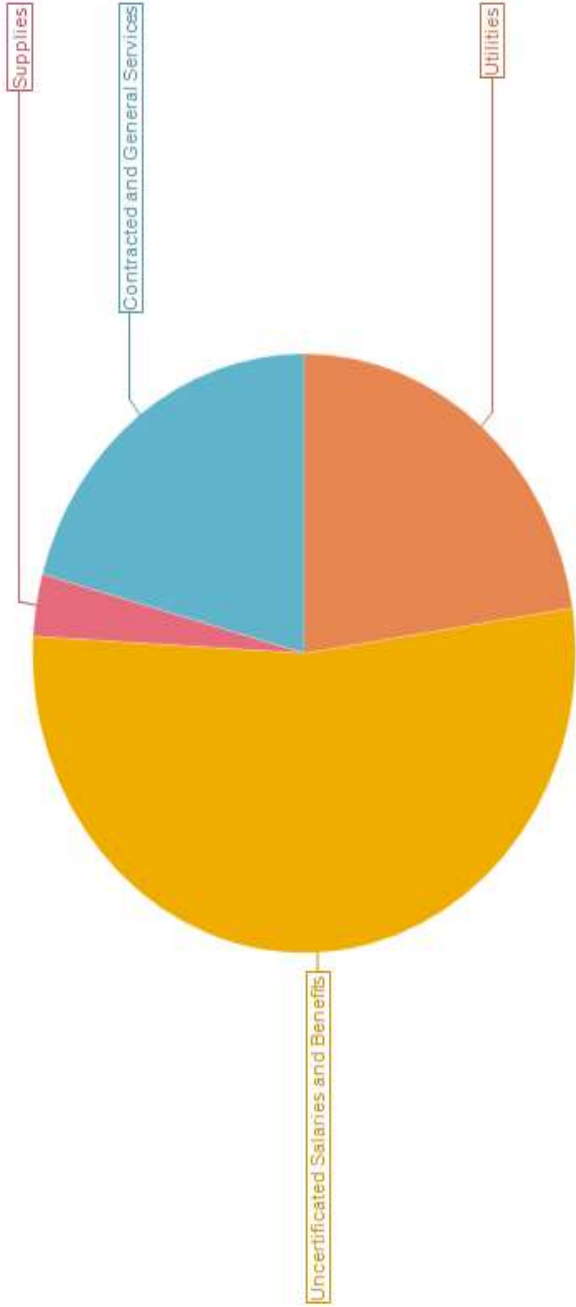
Summary

	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Revenues and Allocations To Budget	\$4,489,173	\$4,371,026
Total Expenditures	\$4,489,173	\$4,371,026
Variance	\$0	\$0

Plant Operations and Maintenance

Lethbridge School Division
2025-2026 Preliminary Budget

Plant Operations and Maintenance



Category	Amount	Percentage
Contracted and General Services	\$2,399,560	21%
Supplies	\$387,000	3%
Uncertificated Salaries and Benefits	\$6,163,085	53%
Utilities	\$2,611,471	23%
Total Expenditures	\$11,561,116	

Plant Operations and Maintenance

Lethbridge School Division
2025-2026 Preliminary Budget

Plant Operations and Maintenance

Revenue and Allocations to Budget Center

Basic Program Allocation	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Basic Program Allocation	\$11,561,116	\$10,979,657
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$11,561,116	\$10,979,657
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Expenditures

Uncertificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Uncertificated Salaries and Benefits	\$6,163,085	\$5,503,865
% of Expenditures	53%	50%

Contracted and General Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Building Maintenance	\$537,219	\$509,219
Grounds Maintenance	\$103,719	\$93,719
Insurance/Bond Premium	\$810,850	\$763,850
Professional Learning	\$8,832	\$8,832
Telephone	\$59,500	\$59,500
Equipment Repair	\$99,100	\$99,100
Dues/Fees	\$2,000	\$2,000
Banquets and Lunches	\$2,500	\$2,500
Miscellaneous Services	\$2,000	\$2,000
Joint Use Agreement - City of Lethbridge	\$280,000	\$260,000
Grant Transfer to Societies	\$464,600	\$464,600
Operational Health and Safety (OHS)	\$20,000	\$20,000
Travel and Subsistence	\$5,240	\$5,240
Car Allowances	\$4,000	\$4,000
Total Contracted and General Services	\$2,399,560	\$2,294,560
% of Expenditures	21%	21%

Supplies	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Supplies	\$315,000	\$292,174
Computer Supplies and Software	\$60,000	\$60,000
Furniture and Equipment (Under \$5000)	\$12,000	\$12,000
Total Supplies	\$387,000	\$364,174
% of Expenditures	3%	3%

Utilities	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Electricity	\$1,746,012	\$1,706,600
Gas	\$675,000	\$920,000
Water and Sewer	\$190,459	\$190,459
Total Utilities	\$2,611,471	\$2,817,059
% of Expenditures	23%	26%

Total Expenditures	\$11,561,116	\$10,979,657
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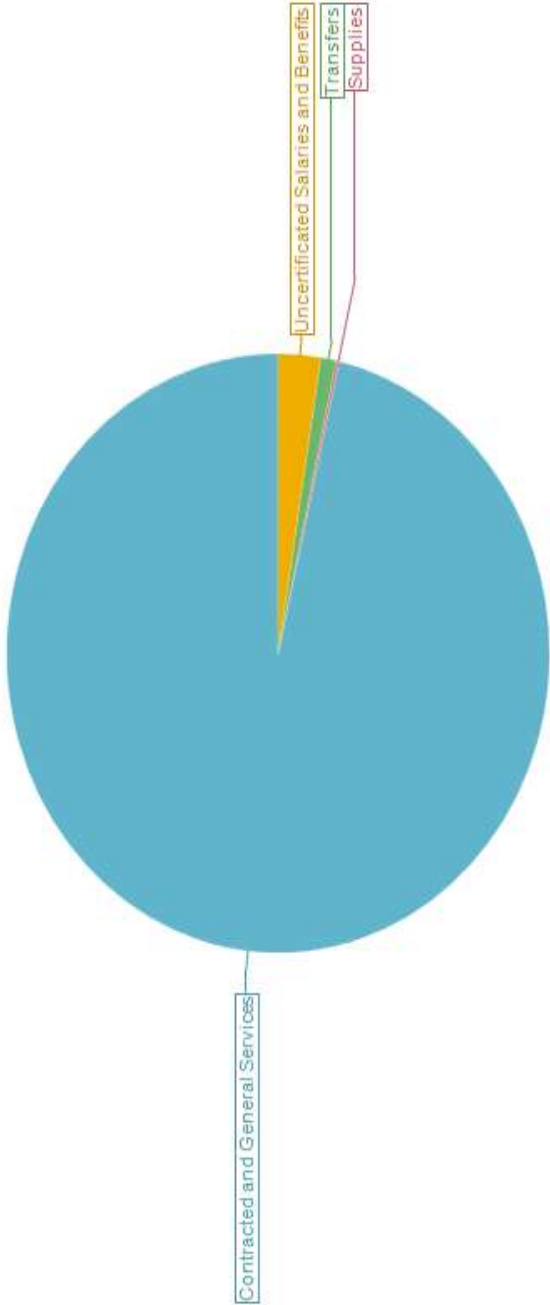
Summary

	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Revenues and Allocations To Budget	\$11,561,116	\$10,979,657
Total Expenditures	\$11,561,116	\$10,979,657
Variance	\$0	\$0

Transportation

Lethbridge School Division
2025-2026 Preliminary Budget

Transportation



Category	Amount	Percentage
Contracted and General Services	\$5,446,612	96%
Supplies	\$10,000	0%
Transfers	\$52,600	1%
Uncertificated Salaries and Benefits	\$141,511	3%
Total Expenditures	\$5,650,723	

Transportation

Lethbridge School Division
2025-2026 Preliminary Budget

Transportation

Revenue and Allocations to Budget Center

Basic Program Allocation	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Basic Program Allocation	\$5,650,723	\$4,550,181
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$5,650,723	\$4,550,181
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Expenditures

Uncertificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Uncertificated Salaries and Benefits	\$141,511	\$133,544
% of Expenditures	3%	3%

Contracted and General Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Professional Learning	\$10,000	\$10,000
Consultants	\$58,000	\$55,000
Bussing Costs	\$5,176,612	\$4,127,037
Bus Pass Purchases	\$200,000	\$160,000
Travel and Subsistence	\$2,000	\$2,000
Total Contracted and General Services	\$5,446,612	\$4,354,037
% of Expenditures	96%	96%

Supplies	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Computer Purchases	\$10,000	\$10,000
Total Supplies	\$10,000	\$10,000
% of Expenditures	0%	0%

Transfers	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Transfers to (-) / from other sites (+)	\$52,600	\$52,600
Total Transfers	\$52,600	\$52,600
% of Expenditures	1%	1%

Total Expenditures	\$5,650,723	\$4,550,181
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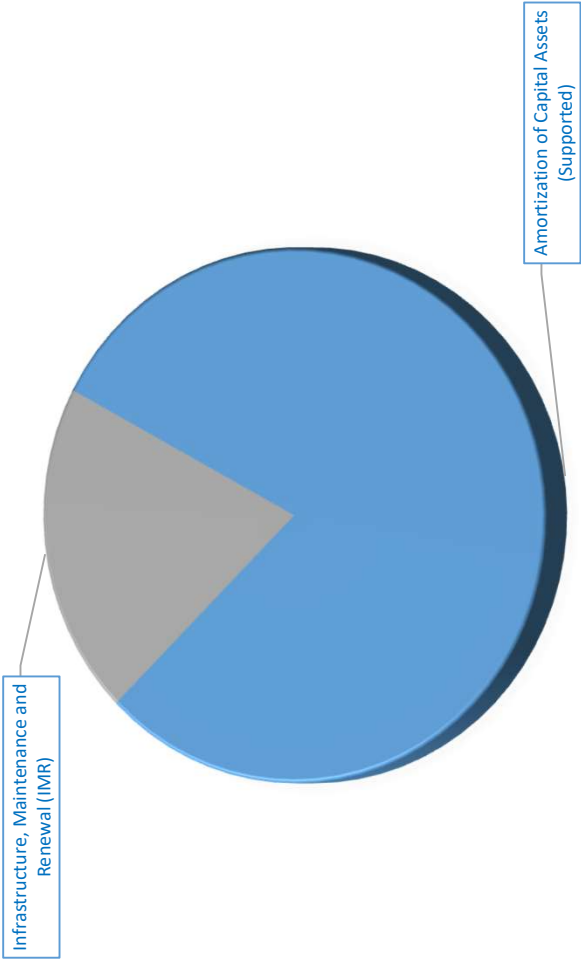
Summary

	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Revenues and Allocations To Budget	\$5,650,723	\$4,550,181
Total Expenditures	\$5,650,723	\$4,550,181
Variance	\$0	\$0

Capital and Debt Services

Lethbridge School Division
2025-2026 Preliminary Budget

Capital and Debt Services



Category	Amount	Percentage
Amortization of Capital Assets (Supported)	\$5,990,427	80%
Infrastructure, Maintenance and Renewal (IMR)	\$1,517,000	20%
Total Expenditures	\$7,507,427	

Capital and Debt Services

Lethbridge School Division
2025-2026 Preliminary Budget

Capital and Debt Services

Revenue and Allocations to Budget Center

Basic Program Allocation	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Basic Program Allocation	\$7,507,427	\$7,524,928
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$7,507,427	\$7,524,928
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Expenditures

Capital and Debt Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Amortization of Capital Assets	\$5,990,427	\$5,990,427
Infrastructure Maintenance and Renewal	\$1,517,000	\$1,534,501
Total Capital and Debt Services	\$7,507,427	\$7,524,928
% of Expenditures	100%	100%

Total Expenditures	\$7,507,427	\$7,524,928
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Summary

	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Revenues and Allocations To Budget	\$7,507,427	\$7,524,928
Total Expenditures	\$7,507,427	\$7,524,928
Variance	\$0	\$0